IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

FRIDAY, THE 2ND FEBRUARY 2007 / 13TH MAGHA 1928

WP(C).No. 3657 of 2007(I)

PETITIONER:

M/S. GOMMA WOOD PRODUCTS,
MANJAMATTOM, MUZHOOR P.O., KOTTAYAM DISTRICT,
REPRESENTED BY ITS MANAGING PARTNER,
V.C.JAMESKUTTY.

BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON
SRI.MAHESH V.MENON

RESPONDENTS:
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1. SALES TAX OFFICER,
IIND CIRCLE, KOTTAYAM.

2. INSPECING ASST. COMMISSIONER OF
COMMERCIAL TAXES, KOTTAYAM.

3. STATE OF KERALA, REPRESENTED BY
SECRETARY TO GOVERNMENT, TAXES DEPARTMENT,
KERALA GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI. MUHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 02/02/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 3657 OF 2007-I

JUDGMENT

The petitioner challenges Ext.P3 assessment order to the extent it takes into account the turnover of purchase from unregistered dealers, for the purpose of assessing the tax due from it. Now, the said purchases have been exempted from tax by virtue of Ext.P4 notification, published by the Government on 3.1.2007. The exemption applies from 1.4.1997 to 19.3.2004. So, the petitioner submits, Ext.P3 requires modification. But, for that the petitioner has got remedies under the K.G.S.T. Act. Therefore, it is unnecessary for this Court to entertain this Writ Petition. Accordingly, it is closed without prejudice to the contentions of the petitioner and its right to work out its remedies under the K.G.S.T.Act.

2nd February, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/